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From:

Sent: Friday, May 15, 2009 4:12:02 PM

To:

Cc:

Subject: RE: TMP Bankruptcy question

The TMP is responsible for forwarding the reports to the partners under Treas. Reg. 301.6223(g)-1(b)(ii). Although we are not required to, we may want to forward the reports to the partners ourselves if there is no functioning TMP. [REDACTED]